

Irrevocable Election to Apply Credits Against Qualified Sales and Use Tax

If you have been issued or assigned certified tax credits from the California Film Commission, you must complete this form and [BOE-101](#), Claim for Refund or Credit, to claim those credits against qualified sales and use taxes. Note that making this election will preclude future application of these credits against your California franchise or income tax liability.

I hereby certify that I am a (check one):

Qualified taxpayer with unused certified credits issued by the California Film Commission (CFC)

Qualified taxpayer's affiliate that has been assigned unused certified credits pursuant to subdivision (c)(1) of Revenue and Taxation Code Section 23685 (attach copy of FTB assignment form)

SECTION I

| | |
|---|--------------------------|
| TAX CREDIT CERTIFICATE # (attach copy of certificate from CFC) | PRODUCTION TITLE |
| PRE-PRODUCTION START DATE | POST-PRODUCTION END DATE |
| TAX CREDIT ALLOCATION AMOUNT SHOWN ON TAX CREDIT CERTIFICATE FROM CFC | |
| Affiliates: Enter the amount of the certified credit assigned to you by the qualified taxpayer from the above referenced Tax Credit Certificate (attach documentation from the qualified taxpayer supporting the assignment of that portion of the credit amount). | \$ |

SECTION II

| | |
|---|----|
| Applicable Qualified Sales and Use Tax Remitted for the Initial Refund Period Described in Revenue and Taxation Code Section 6902.5(d)(1): Enter the amount of qualified sales and use tax you remitted to the Board of Equalization (BOE) for the initial refund period beginning on the first day of the calendar quarter commencing immediately before the quarter during which the production period began for the qualified motion picture for which the CFC issued your credit certificate and ending on the date you were required to file your most recent sales and use tax return with BOE, and to which you elect to apply your unused certified credits. This should be the same amount as your claim for refund for the initial refund period. | \$ |
| Applicable Qualified Sales and Use Tax Remitted for the Secondary Offset Period Described in Revenue and Taxation Code Section 6902.5(e): If you have not elected to claim a refund of qualified taxes remitted for the initial refund period, or you elected to claim a refund of qualified taxes you remitted in the initial refund period and you still have unused certified credits available, you may elect to apply your unused excess credits against qualified taxes you reported and paid during the secondary offset period, which is the five year period following the end of the initial refund period. Enter the amount of qualified tax you remitted to the BOE for the secondary offset period, and to which you elect to apply your unused excess credits. This should be the same as your claim for refund for the secondary offset period. | \$ |

SECTION III

If you have previously filed a claim for refund for sales and use tax based on the application of credits from the above referenced certificate, enter the claim periods and amounts (*attach a separate schedule if needed*).

| PRIOR CLAIM PERIOD (mm/dd/yy – mm/dd/yy) | AMOUNT PREVIOUSLY CLAIMED |
|---|---------------------------|
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |
| | \$ |

Note: Purchased credits attributable to an independent film may not be used to obtain a refund of sales and use taxes. No interest will be paid on any amount refunded or credited.

By signing this form you are irrevocably electing to apply the certified credits in Section II against qualified sales and use taxes.

| | | |
|---|---|-------------|
| NAME OF QUALIFIED TAXPAYER | FOR ASSIGNED CREDITS, NAME OF QUALIFIED TAXPAYER'S AFFILIATE | |
| SIGNATURE | | DATE SIGNED |
| PRINT NAME (<i>name of person signing</i>) | TITLE | |
| CLAIMANT'S SELLER'S PERMIT # OR CONSUMER USE TAX PERMIT # | CLAIMANT'S SOCIAL SECURITY # OR FEDERAL EMPLOYER IDENTIFICATION # | |
| TELEPHONE NUMBER OF CONTACT PERSON () | EMAIL ADDRESS OF CONTACT PERSON | |